What is Claimed is:

1. A method of magnetically transferring a magnetic pattern from a master disc having soft magnetic material embedded therein to a magnetic recording medium, comprising the steps of:

determining an origin of a magnetic recording medium by observing an inner or outer periphery of the magnetic recording medium;

providing an alignment mark on a first side of the magnetic recording medium based on the origin thus determined;

providing an alignment mark on a second side opposite the first side of the magnetic recording medium based on the alignment mark on the first face; and

aligning a corresponding alignment mark on the master disc coincident with the alignment mark provided on the first or second side of the magnetic recording medium to transfer a magnetic pattern formed on the soft magnetic material to the magnetic recording medium.

- 2. The method according to claim 1, wherein the alignment mark on the first or second side is placed outside a data area where magnetic information on the magnetic recording medium is written/read.
- 3. The method according to claim 1, wherein the alignment marks on the first and second sides are formed by a photo process.
- 4. The method according claim 1, wherein the step of providing the alignment mark on the second side comprises the steps of:

disposing a photomask at a predetermined position to provide the alignment mark on the second side and recording an image of the photomask;

disposing the magnetic recording medium at a predetermined position and observing an image the alignment mark provided on the first side;

comparing the recorded image with the observed image; and correcting the position of the magnetic recording medium based on the comparison.

- 5. The method according to claim 1, wherein two or more alignment marks are provided on the master disc, and two or more alignment marks corresponding to the master disc are formed on the first or second side of the recording medium.
- 6. The method according to claim 4, wherein two or more alignment marks are provided on the master disc, and two or more alignment marks corresponding to the master disc are formed on the first or second side of the recording medium.
- 7. The method according to claim 5, wherein each of the alignment marks provided on the respective sides of the magnetic recording medium and the corresponding alignment mark provided on the master disc are configured to be engageable with each other.
- 8. The method according to claim 6, wherein each of the alignment marks provided on the respective sides of the magnetic recording medium and the corresponding alignment mark provided on the master disc are configured to be engageable with each other.
- 9. The method according to claim 1, wherein the alignment mark of the master disc is provided on a side of the master disc where the soft magnetic material is embedded, and the alignment mark provided side of the magnetic recording medium corresponding to the master disc is located opposite to the side to which the magnetic pattern is transferred by the master disc.
- 10. The method according to claim 4, wherein the alignment mark of the master disc is provided on a side of the master disc where the soft magnetic material is embedded, and the alignment mark provided side of the magnetic recording medium corresponding to the master disc is located opposite to the side to which the magnetic pattern is transferred by the master disc.
- 11. The method according to claim 5, wherein the alignment mark of the master disc is provided on a side of the master disc where the soft magnetic material is embedded, and the

alignment mark provided side of the magnetic recording medium corresponding to the master disc is located opposite to the side to which the magnetic pattern is transferred by the master disc.

- 12. The method according to claim 7, wherein the alignment mark of the master disc is provided on a side of the master disc where the soft magnetic material is embedded, and the alignment mark provided side of the magnetic recording medium corresponding to the master disc is located opposite to the side to which the magnetic pattern is transferred by the master disc.
- 13. The method according to claim 1, wherein the alignment mark of the master disc is provided at the side opposite to the side where the soft magnetic material of the master disc is embedded, and the alignment-mark provided side on the magnetic recording medium corresponding to the master disc is a side to which the magnetic pattern is transferred by the master disc.
- 14. The method according to claim 4, wherein the alignment mark of the master disc is provided at the side opposite to the side where the soft magnetic material of the master disc is embedded, and the alignment-mark provided side on the magnetic recording medium corresponding to the master disc is a side to which the magnetic pattern is transferred by the master disc.
- 15. The method according to claim 5, wherein the alignment mark of the master disc is provided at the side opposite to the side where the soft magnetic material of the master disc is embedded, and the alignment-mark provided side on the magnetic recording medium corresponding to the master disc is a side to which the magnetic pattern is transferred by the master disc.
- 16. A magnetic transfer device, comprising:

a master disc having soft magnetic material embedded on a first side thereof and an alignment mark on one of the first side and a second side opposite the first side; and

a magnetic recording medium having at least one alignment mark on each of a first side and a second side thereof,

wherein the alignment mark on the master disc is alignable with the alignment mark provided on the first or second side of the magnetic recording medium to transfer a magnetic pattern formed on the soft magnetic material to the magnetic recording medium.

- 17. The magnetic transfer device according to claim 16, wherein two or more alignment marks are provided on the master disc, and two or more alignment marks corresponding to the master disc are formed on the first or second side of the recording medium.
- 18. The magnetic transfer according to claim 17, wherein each of the alignment marks provided on the respective sides of the magnetic recording medium and the corresponding alignment mark provided on the master disc are engageable with each other.
- 19. The magnetic transfer device according to claim 17, wherein the alignment marks of the master disc is provided at the first side of the master disc where the soft magnetic material is embedded, and the alignment marks of the magnetic recording medium corresponding to the alignment marks of the master disc are located opposite to the side to which the magnetic pattern is transferred by the master disc.
- 20. The magnetic transfer method according to claim 17, wherein the alignment mark of the master disc is provided at the second side thereof, and the alignment mark of the magnetic recording medium corresponding to the alignment mark of the master disc is the side to which the magnetic pattern is transferred by the master disc.